(b) if so, the details therein; and

(c) whether any action has since been taken in this regard and if so, the details thereof?

THE MINISTER OF STATE IN THE DEPARTMENT OF EXPENDITURE IN THE MINISTRY OF FINANCE (SHRI B. K. GADHVI): (a) to (c) The officers of the Narcotics Control Bureau searched the house of one Kuldeep Singh in Hari Nagar, Delhi on 6-7-1987 and recovered 9.2 kgs. of heroin in 9 packets of approximately one kg. each. Six such packets of heroin were recovered from a brief-case and another three packets from a suit-case.

No precise value of the drug can be determined as it depends on a number of factors like purity, source of origin, market in which sold etc.

Kuldeep Singh was arrested for appropriate action under the law. Further investigations are in progress.

Imposition of consignment Tax

3104. SHRI J. P. GOYAL: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that a large number of manufacturers are having their sale offices in Delhi while they are having their manufacturing units located in the neighbouring States, like Haryana and Uttar Pradesh;

(b) whether it is also a fact that they transfer the finished products to their sale offices in Delhi and thus do not pay taxes in the States, where they have manufacturing units;

(c) if so, what is the reaction of the Government in regard thereto;

(d) whether it is also a fact that the Constitution (Forty-Sixth) Amendment Act, 1982 was enacted to impose taxes on transfer of consignments and this Act was assented to by the President in 1984;

(e) whether the provisions of the said Constitution Amendment Act have been made effective and if so, what are the details in this regard; and

(f) in case the said provisions have not yet been made effective, what are the reasons in regard thereto and when it is likely to be done?

THE MINISTER OF STATE IN THE DEPARTMENT OF EXPENDITURE IN THE MINISTRY OF FINANCE (SHRI B. K. GADHVI): (a) to (f) There were reports from various State Governments to whom the revenues from Central sales tax have been assigned about large scale avoidance of Central sales tax leviable on inter-State sales of goods through the device of consignment of goods from one State to another. The Constitution was, therefore, amended through the Constitution (Forty-Sixth) Amendment Act, 1982 to enable, inter-alia, the levy of tax on inter-State consignment of goods. The matter was discussed in the Chief Ministers' Conference held in New Delhi on 2-11-83 and on 28th May, 1984. The latter conference recommended by consensus different aspects of framing a legislation for taxing inter-State consignment of goods. As some of the issues involved are required to be sorted out, it has not been possible yet to take a final decision.

Tax arrears with Companies

3105. SHRI J. P. GOYAL: Will the Minister of FINANCE be pleased to state:

(a) whether there are companies in the country against whom arrears of Income tax to the tune of more than 50 lakh/1 crore are outstanding;